

Reference Guide - Hair and Nail Salons/Barbershops

The process to register a business in PA varies based on several factors. To ensure you complete the basic steps to register your business, you should create a [Business Registration Checklist](#). After answering a series of questions, you will be provided a step-by-step guide. Complete each step and you will be on your way to operating.

Beyond the basic business registration steps as determined by the checklist, there is no general business license that all Pennsylvania businesses are required to obtain. Instead, there might be a specific license based on your business activity. Continue reading below for specific requirements associated with your business.

A hair/nail salon and barbershop should consider the following items:

1. **Sales Tax License:** Hair and nail services are not subject to sales tax in PA. However, sales of unopened products to customers are subject to sales tax in PA. You can learn more about what is, and is not, subject to PA sales tax by referring to the Department of Revenue's [Retailer's Information Guide](#). You can find more information about sales tax as it relates to cosmetologists, barbers, and beauticians by reviewing [PA Code 58.6](#). You will need a sales tax license to collect and remit sales tax on your taxable sales. You can obtain a sales tax license by completing an online business tax registration in the Department of Revenue's [myPATH](#) system. For assistance with registering in myPATH, refer to the [Apply for State Business Taxes](#) help guide and/or the [Obtaining State Tax Accounts](#) video tutorial. There is no fee to submit your application.
2. **Sales Tax Exemptions:** A barber or beautician shall pay tax to their supplier upon the purchase of supplies, materials, tools, and equipment, whether for use in the performance of services or for resale. Although a barber or beautician is required to pay tax to their supplier, they must also collect and remit sales tax upon their sales of goods. The barber or beautician should then claim a credit on their sales tax return for sales taxes they paid on items that were resold. You can find more information about this process by reviewing [PA Code 58.6](#).
3. **Cosmetology License:** All estheticians, nail technicians, cosmetologists and teachers of cosmetology must obtain licensing through the PA Board of Cosmetology. You can find more information about this requirement by reviewing the [Board of Cosmetology webpage](#).
4. **Barber License:** All barbers, manager-barbers, and barber teachers must obtain licensing through the PA Board of Barber Examiners. You can find more information about this requirement by reviewing the [Board of Barber Examiners webpage](#).

Besides the items mentioned above, there are no other requirements for a hair salon, nail salon, or barbershop business.

After completing any requirements as determined by reviewing the items above, your business should be ready to begin operating.